

1 Code of 1954. (relating to the coverage of agricultural labor)
2 is amended by striking out "\$150" and inserting in lieu
3 thereof "\$50", and by striking out "20" and inserting in lieu
4 thereof "10".

5 (d) The amendments made by subsections (a) and (c)
6 shall apply with respect to remuneration paid after Decem-
7 ber 1967; the amendments made by subsection (b) shall be
8 applicable (A) in the case of monthly benefits under title II
9 of the Social Security Act for months after December 1967,
10 on the basis of applications filed after such month, (B) in the
11 case of lump-sum death payments under such title, with
12 respect to deaths occurring after such month, and (C) in the
13 case of applications under section 216 (i) of such Act or
14 under section 103 of the Social Security Amendments of
15 1965, with respect to applications filed after such month.

16 TRANSFER OF FEDERAL EMPLOYMENT CREDITS

17 SEC. 116. (a) Section 205 of the Social Security Act
18 is amended by adding to the end thereof the following new
19 subsection:

20 "Crediting of Pay or Salary Under Civil Service Retirement
21 or Foreign Service Retirement

22 "(q) (1) Notwithstanding paragraphs (5) and (6) of
23 section 210 (a) —

24 "(A) the basic pay (as defined in section 8331 (3)

1 of title 5, United States Code) of an individual attribut-
2 able to service (other than service described in section
3 8331 (14) of title 5, United States Code) to which Civil
4 Service Retirement (Ch. 83, subch. III of title 5, United
5 States Code) applies and which is performed after June
6 30, 1966, or

7 " (B) the basic salary (as determined by the Secre-
8 tary of State pursuant to regulations) of an individual
9 attributable to service to which title VIII of the Foreign
10 Service Act of 1946 applies and which is performed after
11 June 30, 1966,

12 shall constitute remuneration for employment under this title
13 if, after December 31, 1967, such individual is separated by
14 reason of death, disability, transfer (other than transfer to
15 service to which such Civil Service Retirement or such For-
16 eign Service Act of 1946, or the Central Intelligence Agency
17 Retirement Act of 1964 for Certain Employees applies), or
18 otherwise, from service to which such Civil Service Retire-
19 ment or such Foreign Service Act of 1946 applies and
20 neither such individual nor any of his survivors is entitled
21 to an annuity (deferred or otherwise) under such Civil Serv-
22 ice Retirement or such Foreign Service Act of 1946 on the
23 basis of such individual's service. The preceding provisions
24 of this paragraph shall not apply with respect to remunera-

1 second month following the month of enactment of the Social
2 Security Amendments of 1967 and (ii) service performed
3 outside of the United States by an individual who is not a
4 citizen or national of the United States.

5 “(2) The Chairman of the Civil Service Commission or
6 the Secretary of State, as the case may be, shall, at the
7 request of the Secretary of Health, Education, and Welfare,
8 furnish him a record of such individual's service, basic pay
9 and basic salary, together with a certification that such in-
10 dividual meets the requirements of paragraph (1). Such
11 report and certification shall be final and conclusive upon the
12 Secretary of Health, Education, and Welfare. Pay or salary
13 paid to any individual in any calendar year and included in
14 any such report shall, in the absence of evidence to the con-
15 trary, be presumed to have been paid in equal proportions
16 with respect to all months in such year in which such in-
17 dividual performed service for such pay or salary, as the case
18 may be.”

19 (b) Section 201 of the Social Security Act is amended
20 by adding at the end thereof the following new subsection:

21 “(i) (1) Within the 6-month period after the close of
22 the fiscal year ending June 30, 1968, and within the
23 6-month period after the close of each fiscal year thereafter,
24 the Secretary of the Treasury shall transfer to the Federal

25 Old-Age and Survivors Insurance Trust Fund, the Federal

1 Disability Insurance Trust Fund, and the Federal Hospital
2 Insurance Trust Fund,

3 “(A) from the Civil Service Retirement and Dis-
4 ability Fund, an amount determined by the Secretary of
5 Health, Education, and Welfare to be equal to the total
6 of the proportionate costs, attributable to the basic pay
7 for Federal service credited pursuant to section 205 (q) ,
8 of the benefits of all individuals paid at any time during
9 such fiscal year out of each of such Trust Funds, and

10 “(B) from the Foreign Service Retirement and
11 Disability Fund, an amount determined by the Secretary
12 of Health, Education, and Welfare to be equal to the
13 total of the proportionate costs, attributable to the basic
14 salary for Federal service credited pursuant to section
15 205 (q) , of the benefits of all individuals paid at any
16 time during such fiscal year out of each of such Trust
17 Funds, and

18 “(C) the interest on the amount determined under
19 subparagraphs (A) and (B) from the date of pay-
20 ment of such benefits from Trust Funds to the date of
21 such transfer; such rate of such interest for each of such
22 Trust Funds shall be the average of the rates of interest
23 for the months of such fiscal year as determined under
24 the fifth sentence of subsection (d) of this section.

1 In determining the amount to be transferred under subpara-
2 graphs (A) and (B), the Secretary of Health, Education,
3 and Welfare shall take into account adjustments required by
4 overpayments or underpayments made with respect to prior
5 years and benefits paid indirectly through the financial inter-
6 change provisions of section 5 (k) (2) of the Railroad Re-
7 tirement Act of 1937.

8 “(2) For purposes of paragraph (1), the proportionate
9 costs, which are attributable to the pay or salary for Federal
10 service credited pursuant to section 205 (q); of the benefits
11 of an individual and with respect to which a tax equivalent
12 has been withheld by the Secretary of the Treasury, pursuant
13 to a certification by the Chairman of the Civil Service Com-
14 mission or the Secretary of State, as the case may be, from
15 his lump-sum credit under Civil Service Retirement or the
16 Foreign Service Act of 1946, shall be the amount of benefits
17 paid (either directly from such Trust Fund or indirectly
18 through the financial interchange provisions of section 5 (k)
19 (2) of the Railroad Retirement Act of 1937) on the basis
20 of the wages and self-employment income of such individual
21 multiplied by the fraction—

22 “(A) the numerator of which is the dollar amount
23 of the basic pay or salary taken into account in deter-
24 mining such tax equivalent for such individual, and

1 “(B) the denominator of which is the sum of (i)
2 the amount determined under subparagraph (A), plus
3 (ii) the dollar amount of such individual's wages and
4 self-employment income (computed without regard to
5 the basic pay or salary referred to in subparagraph
6 (A)), plus (iii) the dollar amount of compensation
7 of such individual under the Railroad Retirement Act
8 of 1947 which would have been included as wages under
9 the Social Security Act if service as an employee under
10 the Railroad Retirement Act of 1937 after December
11 31, 1936, had been included in the term ‘employment’
12 as defined in the Social Security Act.
13 The tax equivalent with respect to an individual means an
14 amount equal to the taxes which would have been paid (but
15 which have not been paid) under section 3101 of the Inter-
16 nal Revenue Code of 1954 with respect to service after
17 June 30, 1966, of such individual who was subject to Civil
18 Service Retirement (Ch. 83, subch. III of title 5, United
19 States Code) or the Foreign Service Act of 1946 if such
20 individual's basic pay or basic salary, as the case may be,
21 for that service had at that time constituted remuneration
22 for employment under this title.”